

CITY, COUNTY, STATE, OR FEDERAL REQUIREMENTS

Depending on the type of licenses you are applying for, or have been issued, there may be additional permits or licenses required from the local, state, or federal government.

Type of License or Permit	Description	Contact
Retail Liquor Dealer Tax Stamp	Every owner of a business selling alcoholic beverages to the consumer must have a Retail Liquor Dealer Stamp. This stamp must be renewed annually and currently costs \$250 per year. There is a penalty for not paying this tax.	Alcohol and Tobacco Tax & Trade Bureau (TTB) National Revenue Center 550 Main Street Cincinnati, OH 45202 Phone (513) 684-2979 Toll Free (800) 937-8864
Michigan Sales Tax License	Every owner of a business must have a Michigan Sales Tax License. A 6% sales tax is collected on all sales and must be remitted directly to the Michigan Department of Treasury in accordance with schedules provided by the department. This requirement applies to off-premises licensees as well as on-premises licensees.	Michigan Department of Treasury Registration Section Treasury Building Lansing, MI 48922 Phone (517) 636-4730
Food Establishment License	Licensees who operate a take-home food business, such as a grocery store or party store, must obtain a Food Establishment License. There is a substantial late fee added for late applicants and delinquent renewals.	Michigan Department of Agriculture Food Division P.O. Box 30117 Lansing, MI 48909 Phone (517) 373-1060
Food Service License	This license is required if you have food or beverage service.	County Health Department where the licensed business is located - consult the phone book
Lottery License	Lottery licenses are not transferrable. The owner of a business must be licensed to sell Lottery products. Terminals will be removed if ownership changes and the new owner is not licensed	Michigan Bureau of State Lottery Licensing Section 101 E. Hillsdale P.O. Box 30023 Lansing, MI 48909 Phone (517) 335-5600